282 OPINIONS

The taxes for the last half of the year 1925 due and payable in June, 1926, have been paid, as evidenced by the receipt of the county treasurer attached to the deed, and it appears that the premises will be immediately placed upon the list of exempted properties.

The warranty deed as submitted has already been executed and is sufficient to convey the premises to the State of Ohio upon its proper delivery.

You have also submitted Encumbrance Estimate 1861 covering the premises under consideration, which was regularly certified by the Assistant Director of Finance under date of May 22, 1926. It also appears that the approval of the Controlling Board has been obtained as evidenced by a letter of the Director of Finance under date of May 14th.

The abstracts of title, warranty deed, encumbrance estimate and other data submitted by you, are herewith returned.

Respectfully,
C. C. CRABBE,
Attorney General.

3462.

APPROVAL, BONDS OF MARION TOWNSHIP RURAL SCHOOL DISTRICT, FRANKLIN COUNTY, OHIO.

COLUMBUS, OHIO, June 18, 1926.

Department of Industrial Relations, Industrial Commission of Ohio, Columbus, Ohio.

3463.

APPROVAL, BONDS OF VILLAGE OF LORE CITY, GUERNSEY COUNTY, \$6,634.16.

COLUMBUS, OHIO, June 19, 1926.

Department of Industrial Relations, Industrial Commission of Ohio, Columbus, Ohio.

3464.

DISAPPROVAL, BONDS OF CITY OF GALION, CRAWFORD COUNTY, \$2,000.00.

Columbus, Ohio, June 19, 1926.

Re: Bonds of City of Galion, Crawford County, \$2,000.00.

Retirement Board, State Teachers Retirement System, Columbus, Ohio.

Gentlemen:—An examination of the transcript for the foregoing issue of bonds discloses that said bonds were advertised for sale on May 12, 1926 and June 2, 1926,

giving notice of the sale of the bonds on June 4, 1926.

Section 3924 of the General Code provides that such advertisement shall be for four weeks in two newspapers of general circulation in the municipality.

In the case of State of Ohio vs. Kuhner and King, 107 O. S., 406, the court held as follows:

"The requirement of section 1206, General Code, that 'the state highway commissioner shall advertise for bids for two consecutive weeks,' is mandatory, and the contract entered on June 14 for advertisement in two weekly newspapers of the county on June 6th and June 15th is invalid."

You are therefore advised not to purchase said bonds.

Respectfully,
C. C. CRABBE,
Attorney General.

3465.

APPROVAL, LEASES ON OHIO, MIAMI & ERIE CANALS, BUCKEYE LAKE, ST. MARYS LAKE, INDIAN LAKE AND EAST RESERVOIR, AKRON, OHIO.

COLUMBUS, OHIO, June 18, 1926.

Department of Highways and Public Works, Division of Public Works, Columbus,
Ohio

Gentlemen:—I have your letter of June 4, 1926, in which you enclose the following leases in triplicate for my approval:

Ohio Canal	Valuation
To John Rapp, Sr., land lease	\$200 00
TJ. Shannon, land lease	100 00
Taylor Hardware Co., land lease	
Isaak Walton League, et al, Park and Recreation Purpose	_ 500 00
George A. Youngman, land lease	_ 300 00
Buckeye Cereal Co., water lease	1,000 00
Miami and Erie Canal	Valuation
To Village of Franklin, land lease	
Buckeye Lake	Valuation
To C. M. Crumley, Yard and Dock-landing	
10 C. M. Crumicy, Tard and Dock-landing	_ φ200 00
Lake St. Marys	Valuation
To Edward P. Gibson, cottage site	\$200 00
W. G. Halley, cottage site	_ 200 00
Thane C. Hecox, cottage site	
Harvey Martin, cottage site	
Chas. Nichelson, cottage site	